"Preserved

App F IX 4

1927

File No 152-27

Previous References
me 8-268/2231

(me

Serial Nos 44

Later References

General and Revenue Secretariat.

Serial Nos

Part B for 1927 28

SUBJECT

Bye-laws framed by the municipal Council Mepore, for regulating the grant of license for the sale of Tobacco in Mepore Cadre

To, The President, Municipal Council Mepore L 8709 - 13 6 28

Requests to renew the after orders are need on the report ocbion Committee

48731 App F III-

General and Revenue Secretariat — Mul File No 152 of 1927

Serial No 4

Letter No G J 1566 dt 26 March 1928 from the Ch Mud Cl Myore requesting approval to the draft bye-laws framed by the Mud Council for regulating the grant of license for the sale of tobacco in the Mysore Ch.

The proposed bye-laws contemplate the abolition of octroi on tobacco and the levying of license fee thereon instead under sec 48 (xc) of the Mud Regn, bye-laws requiring a license to be obtained for the sale of an any article can be framed only on articles liable to octroi If octroi on tobacco is proposed to be abolished, the bye-laws for obtaining license for the sale can not be framed The proposed bye laws therefore are to be vetoed

NOTE.—Contn sheet

App F III-2]

General and Revenue Secretaria... File No of 192

Serial No.

unless there is also at least a nominal levy of octroi on tobacco

3 Next there are certain material odd changes regarding the ratio of license fees between the original bye laws as published calling for objections and those as finally passed by the Council It is for Consideration whether the bye-laws as finally passed by the Council need not be published again in view of the fact that they were revised in consultation with the local merchants

(As Amended)

Submitted

Clause xi of Sec 59 of the final Regn authorises the levy of shop tax. In page 129 of the

CHIEF SECRETARY'S
4 APR 1928

Note—Contn. sheet

App. F III—2]

General and Revenue Secretariat. File No 152 of 192

Serial No.

Report on Taxation in Mysore by Mr N S Subba Rao, it is stated that of two items namely, Tax on professions and Shop tax one is considered to be a substitute for the other. In page 112 of the note report, the question re the tax on tobacco has been discussed in the light of recommendations made by the Indian Taxation Committee. The Committee are in favour of an excise duty on places of manufacture and a system of licensing tobacco sales. This recommendation is made with reference to Ch 14/4 8/1924 requirements of future revenues.

2 Mr Mudali in this case may perhaps be asked to keep a watching, if other is the attitude of Mysore)

ND 15/4

It is understood that the Taxation Committee are proposing to recommend tobacco as one item of provincial revenue. Please see if the latter recommendation of the Committee is other

Mysore 7/4 W

CHIEF SECRETARIAT 20 APR. 1928

NOTE—Contn. sheet

WD GSI—GPS—60,000—3-1-28

11473

App F III–4

General and Revenue Secretariat — File No 152 of 192 — 7

Serial No

+ D no 5184d

The letter referred to by the Chief Secy in para 10 of the notes was submitted to him with a draft on 27/4/28 – vide Minutes which may be seen up for perusal by hon'ble Ch 28/5 (Ch Secy) 28/5

CHIEF SECRETARY 21 MAY 1928

The Octroi committee as well as the Taxation committee were in favour of substituting some form of direct taxation for ~~reduction~~ of octroi. The present proposal is a move in the right direction. Unfortunately however, the Regulation does not contemplate the levy of license fees except ~~for~~ as a means of safeguarding octroi revenue. If the octroi duty is abolished, there is no excuse for a system of licensing & and license fees.

The proposals cannot be construed as a recommendation to introduce shop tax, as the rates proposed exceed the permissible maxima (vide Schedule III A of the Regulation.

The tax cannot be brought under Section 59 (xiii) either, as the Taxation of Govt should have been obtained prior to the selection of taxes

Note (contn sheet

C144 14,073

App F III—2]

General and Revenue Secretariat — File No 152 of 19-

Serial No

DEWAN'S OFFICE
Received on
5 - JUN 1928
Reg. No. 7613

In these circumstances, the Hon'ble the Council may be asked to renew their proposal with regard to the orders that may be issued on the report of the Select Committee forwarded to the Legal Remembrancer for favour of opinion as to whether the tax now proposed can be levied consistently with the Hindu Religious

Hon
24/5
M

I entirely agree with the Chief Secretary that the tax now proposed cannot be levied under the provisions of the Hindu Reg[ulation]

Chief Sec[retary]
with

Read
30/5/28
2 p.m.

OFFICE OF THE
THIRD MEMBER OF COUNCIL
31 MAY 1928
No 1157G

Third Member

Dewan

26/5
M

Hon
30/5
576
Hon
576
M

Jm
5/6/28

Hon
6/6

Dir/L
M

NOTE—Contn sheet

WD 0824 G[illegible]—21-5-27

b

C 176 / 628 L4873/6

App F III—2]

General and Revenue Secretariat — File No 152 of 192

Serial No

Draft Submitted (Ch Secy) 7/6

CHIEF SECRETARY 9 JUNE 1928

Issue 9/6

α 8709 of 13 6 28

Requests him to review the provisional order as issued on the report of the electoral commission

NOTE—Contn Sheet

No (C.T. 1574 Com'n)
Enc.

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL, MYSORE

Dated 21st March 192 8

(Dt 11)

4873/
29-3-28
Mc 152-27-4

From

C. S KUPPUSWAMIENGAR, Esq.,
President, City Municipal Council,
MYSORE

To

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore

S C
Mysore

Sir,

I have the honour to state that in pursuance of the Bye-laws framed for regulating the grant of licenses for the sale of tobacco in the Mysore City approved in Government Order No L 5979/M1 61-24-47 dated 12th February 1925 the licensing system was introduced from the 1st April 1925

On receipt of letter dated 25th September 1925, from the President, Ratepayers' Association, forwarding a petition from the tobacco dealers in the City, the Municipal Council appointed a Committee to study the subject, in their resolution No.142 dated 21st October 1925 The report of the Committee was sent back for further consideration as resolved by the Council in their Resolution No.9 dated 24th July 1926 At a special meeting of the Council held on 15th March 1927, the final report of the Committee was discussed and it was resolved that the Octrd duty on raw tobacco be abolished and licensing fees levied

Draft bye-laws framed in the matter by the Legal Committee were sanctioned by the Council in their Resolution No 56 dated 27th August 1927 and were published in the Gazette on 27th October, 3rd November and 10th November 1927, inviting objections and suggestions if any Subsequently when the subject came up before the Council along with the objections and suggestions on 17th December 1927, it was resolved that the views of the merchants may be ascertained at an

The draft bye-laws were accordingly discussed at length at an informal meeting of the merchants and dealers and certain modifications in respect of the rates of license fees and the abolition of Octroi duty on tobacco both local and foreign were suggested and these suggestions were approved by the Municipal Council in their Resolution No 275 dated 25th February 1928

I herein enclose copies of the Minutes of the informal meeting the Resolutions of the Council, the Notice dated 16th October 1928 suggestions and objections and the letter of the President Ratepayers' Association

I request that you will be so good as to submit the draft bye-laws as finally amended and approved (copy hereto appended) Government and obtain sanction thereto

I have the honour to b

Sir

Your most obedient servant

President

MYSORE CITY MUNICIPALITY

9

D

(*Dept*)

Reference Letter dated 25th September 1925 from the President Rate-

Subject Payers' Association, Mysore, to the President City Municipal Council, Mysore.

To

Dear Sir,

I have the honour to enclose herewith the petition presented by the Tobacco dealers of Mysore to the Rate-Payers' Association The hardships and difficulties of the said dealers in connection with the Octroi Duty and the licensing fee levied on tobacco have been mentioned in detail in the said petition Similar licensing system in the sister Municipalities of Bangalore and other places has on enquiry been found to work out great hardships to the dealers without yielding a proper income to the Municipality

We would therefore request you to place the enclosed petition with your kind recommendation and proposals for giving relief to the said dealers before the next meeting of the Municipal Council

We once again beg to urge that it is a matter of an urgent nature affecting very poor people

Sd H Nanjundaraj Urs
President

"Copy"

President

GVN

Proceedings of the 8th (Ordinary) meeting of the City Municipal Council, Mysore, held in the New Municipal Office buildings on Saturday the 31st October 1925 at 8 A.M.

Present.

N Madhava Rao, Esq., B.A., B.L., President.

1. Tippu Sultan Alli Khan, Esq., Vice-President
2. M. Madappa, Esq.,
3. Mahomed Gouse Peer, Esq.,
4. S. Mriamachari, Esq.,
5. M. Ramaswami, Esq.,
6. P.S. Ramaswami Iyengar, Esq.,
7. C. Narasimhiah, Esq., B.A., B.L.,
8. P. Neelakantaiah, Esq., B.A., B.L.,
9. M. Narayanaswamy, Esq.,
10. V Thiruvenkada Mudaliyar, Esq.,
11. M. Venkatakrishniah, Esq.,
12. A. Krishna Rao, Esq., B.A., B.L.,
13. B K. Ramakrishniah, Esq., M A., LL.B.,
14. Rev E S Edwards,
15. Turuvekere Basavaraj Urs, Esq.,
16. T V Thampiran, Esq., B.A.,

Absent.

1. S P Rajagopalachar, Esq., B.A., B.L.,
2. Mahomed Sait, Esq.,
3. K Dhanakotishetty, Esq.,
4. M.P. Bhagiah, Esq., B A., B.L.,
5. Y. Virupakshiah, Esq.,
6. Khan Bahadur P Pallonji, Esq.,
7. M C Basappa, Esq., B A., LL.B.,
8. L K. Madhava Rao Powar, Esq.,
9. M C Thammiah, Esq.,
10. Dharmaprakasa D. Ramaniah, Esq.,
11. S.M Lingaji Rao, Esq.,
12. M Satwaji Rao, Esq.,
13. B Munivenkatappa, Esq.,

x x x

142 Letter dated 25th September 1925 from the President Rate-payers' Association Mysore forwarding petition received from tobacco dealers in Mysore regarding the levy of Octroi duty and licensing fee on tobacco

The subject may be studied by a Sub-Committee consisting of Mr C Narasimhiah (Chairman) Mr Mahomed Gouse Peer and Mr M Ramaswamy in consultation with the Rate-Payers' Association and tobacco dealers

x x x

Sd/- N Madhava Rao
President

"Copy"

President

Proceedings of the 1st (Ordinary) meeting of the City Municipal Council, Mysore, held in the New Municipal Office Buildings on Saturday the 24th July 1926 at 8 A.M

Present.

M.Madhava Rau, Esq., B.A.,B L., President

1. Tippu Sultan Alli Khan, Esq., Vice-President
2 Mahomed Sait, Esq .
3 K Dhanakotichetty, Esq.,
4. Y Virupakshiah, Esq.,
5 Khan Bahadur P.Pallamji, Esq.,
6. M Madeppa, Esq.,
7 Mahomed Gouse Peer, Esq.,
8 S Srikantachar, Esq.,
9. M Ramaswami, Esq .
10. P S.Ramaswami Iyengar, Esq.,
11 P Seetaramiah, Esq ,B A ,B.L.,
12 M.C.Thammiah, Esq.,
13. M.Narayanaswamy, Esq.,
14 Dharmaprakasa D.Rammiah, Esq.,
15 V Thiruvengada Modaliyar, Esq.,
16 M Venkatakrishniah, Esq.,
17 A Krishna Rao, Esq., B.A.,B.L.,
18 B Munivenkatappa, Esq.,
19. B.K.Ramakrishniah, Esq., M A.,LL.B.,
20. Rev.. B.Edwards ,
21 Turuvekere Basavaraj Urs, Esq.,
22 T V Thampiran, Esq., B.A.,
23 U Lingoji Rao Esq

Absent

1 S P.Rajagopalachar, Esq., B.A.,B.L.,
2 M P Bhogish, Esq., B.A.,B.L.,
3 M C Dasappa, Esq., B.A.,LL.B.,
4 C.Narasimhiah, Esq.,B.A.,B.L.,
5 M.K Madhava Rao, Powar, Esq.,
~~6 [illegible]~~
7 N.Setwaji Rao, Esq ,

x x x

9 Report of the Sub-Committee appointed in Council's Resolution No 142 dated 31st October 1925 regarding levy of Octroi duty and licensing fee on tobacco

Resolution- Resolved that the report be sent back to the Committee for further consideration with reference to the following points -

1 The possibility of applying the licensing system to foreign tobacco
2 More precise definition of the classification of shops
3 Dispensing with licenses for bidi-making as a domestic occupation

The Committee may be good enough to indicate the changes if any, to be made in the Regulation and Bye-laws in order to give effect to the final proposal that they may submit on the question.

x x x

Sd/-M Madhava Rao
President

"copy"

president

Proceedings of the 12th (Special) meeting of the City Municipal Council, Mysore, held in the New Municipal Office Buildings on Wednesday the 15th March 1927 at 4.30 P.M.

Present.

S.S.Muppuswami Iyengar, Esq., President.

1. Sirdar Sultan Alli Khan, Esq., Vice-President.
2. K.Shamakotishetty, Esq.,
3. Mahomed Ghouse Saheb, Esq.,
4. M.Ramaswami, Esq.,
5. J.Narasimhiah, Esq., B.A., B.L.,
6. P.Sectaramiah, Esq., B.A., B.L.,
7. M.Narayanaswamy, Esq.,
8. M Venkatakrishniah, Esq.,
9. A.Krishna Rao, Esq., B.A., B.L.,
10. Huruvekere Basavaraj Urs, Esq.,

Absent

1. S.Rajagopalachar, Esq., B.A., B.L.,
2. Mahomed Sait, Esq.,
3. J.P.Bhogiah, Esq., B.A., B.L.,
4. T.Virupakshiah, Esq.,
5. Khan Bahadur F.Frillonji, Esq.,
6. M.C.Basappa, Esq., B.A., LL.B.,
7. K.Madappa, Esq.,
8. S.Srikantaiah, Esq.,
9. R.Ramanujam Iyengar, Esq.,
10. M.K.Madhava Rao, Esqr, Esq.,
11. M.J.Thammiah, Esq.,
12. Dharmaprakasa D.Ramaiah, Esq.,
13. S.Jetwaji Rao, Esq.,
14. S.Ramivenkatappa, Esq.,
15. A.K.Ramakrishniah, Esq., M.A., LL.B.,
16. Rev. A. Sarma,
17. P.V.Thamviram, Esq., B.A.,
18. Vacant
19. Vacant

x x x

285 Report of the Sub-Committee appointed in Council's Resolution No 142 dated 31st October 1925 regarding levy of Octroi duty and licensing fees on tobacco

Resolution- Resolved that Octroi duty on local raw tobacco be abolished and licensing fees as per scale specified below be levied -

Class I	People dealing in raw tobacco or zarada or stalks	Per year Rs 100 per shop
II	People manufacturing as well as dealing in goods manufactured out of raw tobacco (local or imported)	Rs 35 per shop

13

Class III People dealing only in goods manufactured out of raw tobacco Rs 5 per shop

(Note- Street Hawkers are exempted)

Further resolved that in the case of persons dealing in goods manufactured out of foreign tobacco a license fee of Rs.10 per shop per year be levied in addition to the usual Octroi duty on foreign tobacco imported into the City

The question of framing suitable bye-laws in accordance with the abbve resolution may be referred to the Legal Committee

Sd/-C S Kuppuswamiengar
President

"Copy"

President

[illegible]

[illegible]

[illegible]

[illegible]

x x x

56 Legal Committee Resolution No.1 dated 13th June 1927 regarding draft bye-laws framed for levy of Octroi duty and licensing fees on tobacco.

Resolution- Sanctioned

x x x

Sd/-S Kuppuswamiengar,
President

"Copy"

President.

16

Draft bye-laws for regulating to grant of license for sale of Tobacco in the Mysore City.

Published in Mysore Gazette dated 27th October and 3rd and 10th November 1927.

Objections and suggestions received -

From the Imperial Tobacco Company of India Ltd., Madras.

Date of objection received 17-11-1927.

CLASS 2 The terms under this class practically nullify the conditions set out under class 1, in that, should a dealer in raw tobacco become a Manufacturer, the license fee is reduced from Rs.100 to Rs.25/- Class 1 will therefore become a dead letter, as all wholesale dealers in raw tobacco are manufacturers of beedies, and even if they were not, they would say they were, and would make a fictitious show of manufacturing beedies or snuff, and it would be practically impossible to prove that they were not manufacturers Further, the manufacture of beedies is also carried on by families in their homes, especially among the poor class of Mohamedans The beedies manufactured under these conditions, which, bye the way, are very unhygenic, are then sold to the larger beedie merchants As the terms read at present, this class of Manufacturer (families) comes under the term "People manufacturing out of raw tobacco (local or imported), and could therefore be liable to pay a license fee of Rs 25/-

CLASS 3 The terms of this class ensure that there are shops which sell only goods manufactured from local grown tobacco, viz. beedies and snuff There are no such shops A shop that stocks beedies and snuff, also stocks cigarettes, Therefore, class 3 is unnecessary

CLASS 4 The terms are cumbersome, in that, it entails a fair amount of clerical work in the Octroi office, causes delay to merchants in clearing goods through the octroi, necessitate the employment of peons and others in escorting goods intended for export to the Municipal boundary (It probably takes a peon 4 hours to escourt a consignment to the boundary and return to the Octroi Office) leads to smuggling, and, human nature being what it is, causes corruption in the lower paid staff

Suggestions -

CLASS 1. Under this class should be grouped wholesale dealers in raw and manufactured tobacco The term manufactured tobacco to include beedies, cigars and cigarettes, (though at present cigars are not manufactured in Mysore) manufactured locally or imported It should be noted that considerable quantities of beedies are imported into Mysore from Madras, Vaniambadi and Salem

It would be necessary to determine the quantities dealt in cigarettes, beedies, or tobacco, (Cigars can be ignored the number consumed in Mysore is negligible) to come under the term "wholesale", I suggest the following:-

Raw tobacco	15 lbs
Beedies- imported or manufactured locally	50.000
Cigarettes	50 000

The terms "Local" "Imported" and "Foreign" tobacco used in the Municipal notice are vague In the tobacco business the terms "Imported" means tobacco imported into India from other countries and "Local" means tobacco grown in India

Octroi.

The question is, if octroi is abolished, how is the revenue derived from this source to be obtained The answer is, by increasing the existing licence fees

To arrive at the amount of fees to be levied I suggest that the average income derived from Octroi levied on tobacco goods over a period of three years be taken as a basis to work on This amount should then be apportioned between:-

1 Wholesale dealers
2 Retail dealers

I enclose a list of wholesale dealers in cigarettes The majority of these dealers are also wholesale dealers in beedies So this list should also be added the number of wholesale beedi manufacturers, there are not many in Mysore So far as I am aware, there are no importers of raw tobacco who are not beedie manufacturers If there are any, then they would of course be added

To arrive at the number of retail shops it would be necessary to take a census by streets It would not be a difficult job and could be done in a day; I estimate the number as from 200 to 250.

The popular supposition is that the wholesale man makes considerable profits out of the tobacco business. Let me assure you that this is not the case The wholesale man in the cigarette trade derives practically no profit It will be asked, then why does he trade in it The answer is, that if he does not deal in cigarettes he loses trade in other commodities, in that, a petty merchant goes to the wholesale man for many different commodities, cigarettes and beedies included, in the latter case it is for imported beedies, If the wholesale man is unable to supply, then the petty trader goes to a merchant who also stocks beedies and cigarettes, for his requirements in other lines

The retail man derives from 10 to 15% on sales in tobacco goods

I mention this matter of profits to enable you to have some guide in fixing the amount to be paid for a licence for the various classes

It should not be assumed from the above that I advocate that the wholesale licence should be less It should not be, but the retail licence should bear a fair share of the burden of taxation and should be charged about Rs.15/- per year, certainly not less than Rs 12/-

I have said that octroi should be entirely abolished on tobacco goods as it leads to smuggling and other evils The right to check stocks held by merchants cannot, in practice, be enforced, especially where there are a high percentage of Mohamedan merchants who, should an inspection of their premises be attempted, would promptly cry "Goshe", and in this, my sympathies are with them The inspection and search of shops and their private dwelling houses would seriously affect their social and business privileges

I suggest that merchants in the tobacco business pay, if

1/

meet the President of the Municipality and discuss this matter of license fees and octroi. As business men they realise that taxation is necessary, but what many of them are sore about is that the smuggler has the advantage over the honest merchant. Abolish octroi and you overcome smuggling. I should be glad to attend a conference if sufficient notice is given me to enable me to return to Mysore from tour.

I trust that you appreciate that I have offered the above suggestions to assist the authorities and am in no way opposing any reforms you may contemplate. I, and the firm I represent, are as anxious to prevent smuggling as the authorities are, and when I have been in a position to pass on information to the octroi department concerning smuggling, I have done so. On one occassion I was aware that cigarettes were on the road from Seringapatam to Mysore, and passed on the information, but although the octroi department were informed, and on the look out, that consignment entered Mysore without paying octroi, this only goes to show how difficult it is to defeat the smuggler.

On reading through the Municipal notice again, I find that if a merchant imported manufactured beedies and snuff, and does not deal in cigarettes, he escapes taxation, except for the nominal amount of Rs.5/-. He would come under class 3. Under this class he would pay no octroi.

It might be said that a merchant importing beedies would come under class 4, "Goods manufactured out of foreign tobacco". He would come under this class if "foreign tobacco means tobacco grown out side Mysore State, but the difficulty here would be to prove that the tobacco is not Mysore grown, further, beedies could, and would, be sent from Madras, Vaniambadi and Salem, the three principal beedie exporting towns, to a station near to Mysore, just as cigarettes are being sent now, and then re booked to Mysore. On re booking, the Rail receipt would show that the goods were sent from a station in the Mysore State, how are the authorities to prove otherwise, unless they go to considerable expense?

I am sure it was not the intention to give beedies manufactured out of Mysore City preference over Mysore City made beedies in the matter of paying tax. Class 3 was obviously framed for a different purpose, but as it stands, it would benefit only the importer of beedies made out of Mysore City. Further, if a Mysore City beedie manufacturer placed his factory immediately out side the Municipal boundary, he would be free to import his beedies into the town and sell them under a Rs.5/- license. He could not be brought under Class 1 or 2, as he would be manufacturing out side of Municipal limits. The rules do not provide for levying octroi, as he is not dealing in goods manufactured out of foreign tobacco, (Class 4), and it is not until he sells in Mysore City that he pays anything, he then comes under class 3. The weak point in the wording of the conditions of the various classes is the omission of the word "Importing" or "Importing into Municipal limits".

President
City Municipal Council
Mysore.

9

[illegible] on the 13th January [illegible]
[illegible] held in the [illegible]
[illegible] on Tuesday the 17th December 19[illegible] at [illegible]

Present.

[illegible]

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. [illegible]
8. [illegible]
9. [illegible]
10. [illegible]
11. [illegible]
12. [illegible]
13. [illegible]

Absent.

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. [illegible]
8. [illegible]
9. [illegible]
10. [illegible]
11. [illegible]
12. [illegible]
13. [illegible]
14. [illegible]
15. [illegible]
16. [illegible]
17. [illegible]
18. [illegible]

x x x

205 Draft bye-laws framed under Section 48 (k) of the Mysore Municipal Regulation for the levy of Octroi duty and licensing fees on tobacco.

Resolution- An informal meeting of the merchants dealing in tobacco may be arranged for and the views of the merchants ascertained

x x x

Sd/-C.S Kuppuswamiengar,
President

"Copy"

President

1

MYSORE CITY MUNICIPALITY

20

(*Dept*)

Reference Draft bye-laws framed under Section 48 (1) of the Mysore Municipal Regulation for the levy of Octroi duty and
Subject Licensing fee on tobacco

To

Resolution of the Council that an informal meeting of the merchants dealing in tobacco may be arranged for and the views of the merchants ascertained

---

M E M O

An informal meeting of the merchants dealing in tobacco in the City was held in the Municipal Office at 9 A M on Saturday the 4th February 1928 and the following suggestions were recorded

1 Octroi duty on tobacco (local or foreign) may be abolished and only licensing fees levied The rates of license fees should be such as not to cause hardship to people nor should the Municipal revenue suffer

2 Classification may be as follows -

		Rs
i	Wholesale dealers in raw tobacco	150
ii	Wholesale dealers in manufactured tobacco including importers	100
iii	Retail dealers who buy goods from the local merchants	10

3 The terms "Local" "Importers" and "Foreign tobacco" may be deleted from the draft byelaws

4 The following is the estimated income under these licensing fees -

		Rs
a	About 15 shops of wholesale raw tobacco at Rs 150/-	2 250
b	About 15 shops of wholesale manufactured tobacco at Rs 100/-	1 500
c	About 500 retail shops at Rs 10/-	5 000
	Total roughly	8,750 or 9 000 a year

President

Proceedings of the 17th(Ordinary) meeting of the City Municipal Council, Mysore, held in the Council Chamber on Saturday the 25th February 1928 at 8 A.M.

Present

C.S Kuppuswamienger, Esq., President

1. M.Ramaswami, Esq., Vice-President
2. M.K.Krishna Rao, Esq.,
3. P Venkatesaiah, Esq., B.A., B.L.,
4. C Narasimhaiah, Esq., B.A.,B.L.,
5. P S Ramaswamienger, Esq.,
6. Kippu Saul an Alli Khan, Esq.,
7. S Nanjaraj Urs, Esq.,
8. Doddajavre Gappa, Esq.,
9. M C Lakkaiah, Esq.,
10. M Venkatakrishniah, Esq.,
11. P H Chandrabhan Singh, Esq.,
12. A Ramaswami Iyer, Esq.,
13. M C Lakshmipatiya, Esq., B.A.,
14. Rev Father I H Lobo.,
15. Dharmankana D Bemmaiah, Esq.,
16. P Thammanna, Esq.,
17. C H Ganpappa, Esq.,
18. M Madeppa, Esq.,
19. Mohamed Sait, Esq.,
20. Y Virupakshiah, Esq.,
21. M P Thoriah, Esq., B.A.,B.L.,
22. M Ramachandrayya, Esq., B.A.,C.I.A.C.,
23. Khan Bahadur P Pallonji, Esq.,
24. V A Ammanna Modaliar, Esq.,

Absent

1. M Rama Rao, Esq., B.A.,B.L.,
2. A Krishna Rao, Esq., B.A.,B.L.,
3. H C.Desappa, Esq., B.A.,LL.B.,
4. K Dhanakotishetty, Esq.,
5. (Vacant)

x x x

275 Draft bye-laws framed under Section 48 k of the Mysore Municipal Regulation for the levy of octroi duty and licensing fee on tobacco

Resolution- Rates may be adopted as suggested

x x x

Sd/-C S Kuppuswamienger
President

"Copy"

President

Mysore City Municipality

Draft bye-laws framed by the Mysore City Municipal Council for regulating the grant of licenses for sale of tobacco in the Mysore City

1 Articles for which licenses should be obtained - It shall not be lawful for any person to sell either whole-sale or retail tobacco in any form without license For the purpose of this rule the license fees per annum (official year) shall be as follows -

		Rs	A	P
Class 1	Wholesale dealers in raw tobacco	150	0	0
Class 2	Wholesale dealers in manufactured tobacco including importers	100	0	0
Class 3	Retail dealers who buy goods from the local merchants	10	0	0

2 The conditions subject to which licenses are granted are given in the form appended

3 It shall be competent for the President to grant suspend withhold withdraw or refuse license under these reules

4 It shall not be lawful for any person to sell or offer for sale tobacco in any form for which a license is required under these bye laws after suspended withdrawn or cancelled

5 Any person infringing these bye-laws shall be liable on conviction before a Magistrate to a fine not exceeding Rs 200 and to a further fine not exceeding Rs 20 for every day after such conviction for the period during which such infringement continues provided that the total amount shall not exceed Rs 1 000

Form of license

Name of License holder

Residence

You are hereby authorised to store or vend subject to provisions of the license the following articles on the premises No within the municipal limits of the Mysore City

(Here mention the articles for which the license is granted

1 That the said premises may be inspected by any officer

2B

appointed by the President at any time in the manner prescribed by the rules

2 That no will be premitted to be sold in any other than licensed premises

3 That the license shall only be in force for 12 months viz from 1st July 192 to 30th June 192 and that it shall be exhibited to any officer appointed by the President when he shall lawfully call for the same

4 That this license be not transferable by sale gift mortgage or otherwise and that no person except such as are named herein shall have power to act under it

5 You are required within 15 days from the date of issue of this license to have a sign board put upon a conspicuous part of the premises occupied by you with the following inscriptions legibly painted thereon in English and Kanarese

No of License

Name of Licensee

Licensed to sell

6 That you shall deposit Rs 10 as security for the due observance of the conditions of this license the whole or part of it being forfeited as the President may direct for the breach of any one of the conditions of this license

7 That this license shall be liable to suspension or forfeiture for breach of any of the conditions of the bye-laws

Note - The schedule of taxes approved in Government Order No L 5024/M1 8-26-31 dated 29th January 1927 will in consequence be amended by the omission of "(14) Tobacco Local maunds Rs 3-0-0" under 5 Octroi

President
City Municipal Council,
Mysore

PVR

A P P VI C]

214

SUBJECT

Section ML
File No 152-27
Serial No 8

No 18709

Enquiry No of letter replied to

General and Revenue Secretariat

( )

the 192

To The President
Mul Council
Mysore

Date of issue 12-6-1928

Sir,

Signed by [illegible]

I am directed to invite reference to your letter no G T 1566 dt 16 3 28 forwarding for sanction the resolution of the Mul Cl to the effect that octroi duty on local raw tobacco be abolished and licensing fees be levied The tax now proposed cannot be levied under the provisions of the Mul Regn the rates as proposed

List of enclosures

Copied by [illegible]

Examined by

over

WD0925—GPB—30 000—926-5-27

25

exceed the maximum ~~fee~~ rates permissible
(Under Schedule III A of the Regn)
In this connection I am to state that
~~Further~~ the octroi Committee
~~Constn~~ Constituted by Govt
~~has~~ have been examining the
question of the feasibility
of the abolition of octroi in
municipalities ~~in Greater Bombay~~
I am directed to request
~~you~~ that the proposal may
be renewed with reference
to the orders that may be issued
on the report of the octroi
Committee

Thanking

Yours faithfully

7/6 Chief Secy to Govt